IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

W.T.R. Nos.33 to 37 of 1989

Date of decision:24.10.2006

Col.Raja Jagatbir Singh & Sons (HUF) through Rani Hemlata Devi **...Petitioner**

Versus

The Commissioner of Wealth Tax, Rohtak

...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present:Mr.Yogesh Putney, Advocate

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh arising out of its order dated 22.8.1986 passed in W.T.A.Nos.354 to 358 of 1985, in respect of the assessment years 1974-75 to 1978-79.

> "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that claim for separation from the family fold by the assessee was a necessary condition for excluding her share in the HUF properties u/s 6 of the Hindu Succession Act, 1956 since it was not established that the HUF property had diminished to the extent of the coparcenary interest of

the deceased?"

None appeared for the assessee.

In the absence of any assistance from the assessee, we feel that it would not be appropriate to go into the merits of the question.

The reference is returned unanswered.

(Adarsh Kumar Goel)
Judge

October 24 ,2006 **(Rajesh Bindal)**
Pka **Judge**